

**A STUDY OF SCHOOL FINANCE MANAGEMENT IN A DEPRESSED ECONOMY SOCIETY:
CATALYST FOR ENHANCING THE UNIVERSAL BASIC EDUCATION CURRICULUM
IMPLEMENTATION IN ILE-IFE, OSUN STATE, NIGERIA**

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Abstract

The study investigated the means of generating revenue and payment method in selected private schools in Ile-Ife, Osun State, Nigeria. It determined school attendance achievement and attitudes of students and examined the ease of paying School fees by Parents. These were with a few to investigating the school finance management in a depressed economic society. The study adopted descriptive survey research design. The study population comprised all private schools in Ile-Ife. The study sample consisted of 10 administrators, 50 parents, and 100 students selected using simple random sampling technique. From the four local government areas in Ile-Ife, one local government was selected using simple random sampling technique. Ten schools were then sampled from the selected local government areas using simple random sampling technique. Furthermore, one private schools' administrator (proprietor/ proprietress, or principal), five (5) parents, and ten (10) Students were selected in each school using simple random sampling technique from the selected Local Government Area. Three instruments (QSFM, PMSFPQ, and SAASA) were used to gather data for the study. The validation of instruments showed KMO values of 0.560, 0.594, and 0.601 for QSFM, PMSFPQ, and SAASA respectively. The reliability of the research instruments using Cronbach alpha coefficient revealed factors of 0.857, 0.726, and 0.844 for QSFM, PMSFPQ, and SAASA respectively. The result showed school fees, school uniform, lesson fees, food items/water and books as the means of generating revenue. Also, the school attendance achievement in terms of population ranged between 31-60 (40.0%), while in terms of workers ranged between 11-15 (10.0%). The result showed that students have negative attitudes (69.0%) toward schools' attendance. Concomitantly, instalment (gradual deposit) was the easiest way of paying school fees. The most effective way of getting school

fees by parents was through salary (40.0%). The study concluded that school finance management in a depressed economy is very stressful, and the means of generating fund to run schools are too narrow and unreliable. This is because, the more parents and students are affected with the economic situation, the greater the schools will be affected. Consequently, the basic education curriculum implementation will be grossly affected. It was however recommended that Governments should see to the needs of private schools in terms of finance since private schools pay tax to the government and as well reduces the burden of the nation's education by certain percent.

Keywords: Basic Education, Curriculum implementation, School Finance, School Management, Depressed Economy

Introduction

Education is the process of human learning that enhances knowledge acquisition and impartation as well as skill development. Nigeria's government and other countries world-over now pay adequate attention to education especially basic education where foundation is laid. This is to enable the sector meet with the challenges of 21st century and most essentially the world-wide revolution in the area of information communication technology (Odufowokan, 2007). The expansion witnessed in the last two decades in the Nigerian education system has no equal. This was as a result of increased number of schools, size of schools, physical facilities, enrolment, curriculum, personnel and policy decisions. Seemingly, the financial resource allocation to the sector is nominal in terms of naira and kobo. This is because, the business of education had been based on the view that education is an investment yielding dividend by way of producing the much-needed manpower, and other national benefits accruing to an

educated person. However, financial resources available to the government have failed to cope with the growth and demands of the sector in recent times and there is the need for private sectors to take over so as to offer effective basic education program in Nigeria. However, there is dearth in literature as regard the school finance management in private schools. Therefore, concerted efforts in research and analysis of alternative methods of financing education are needed in the face of declining government funds and increasing unit cost of education which is the focus of this study.

School systems have limited financial resources with which to pursue their objectives and the design of school funding policies plays a key role in ensuring that resources are directed to where they can make the most difference (OECD, 2017). Also, private sectors do not have a stable source of funding unlike public which depend primarily on government budget. This study intends to identify the sources of school finance in private sectors. No doubt, school attendance and attitudes of students are important in school management. Attendance of students also matters in school finance, record keeping and statistics. In addition, parents have the responsibility of school fees payment for children, which enables the school to run a very smooth administration, especially in private schools. However, most parents in private schools particularly in Ile-Ife, find it so difficult to pay the dues of their children as at when due, but desires quality education. In such cases the proprietors/proprietress complain more often and some fail to meet up with their workers' salary from time to time. The inability of parents to pay as at when due could be lack of proper planning, ignorance, the nature of job they do, non-challan attitude and so on, which really affect schools, thus making them unfulfilled. To eradicate these, this study will find out the ease way by which parents could regularly pay the school fees and other ways of getting fund to run private schools to avoid being on loan all the time, hence the study.

All education systems especially basic education relies on financing to function effectively. School finance is necessary to bring about learning outcomes which facilitates the provision of essential inputs such as school buildings, teachers' salaries, learning materials, and so on. Availability of financial resources does not guarantee a quality education, but a quality education is impossible for basic education to be achieved without adequate resources which include financial resources. Consequently, educational curriculum in a way depends on school finance for its effective implementation. Curriculum is seen as a topic in the meantime and as an arrangement of

attractive encounters sorted out into procedures and abilities to be understood (Oloyede & Adeleke, 2009; Salami, Oladipupo, Oloyede & Adefioye, 2019). This view conveys the importance of teaching and make it unambiguous as far as curriculum is concerned. Curriculum is the core of education framework and the essential beginning stage for learning, teaching and comprehension in education (Ehinder, 2014; Salami, Oladipupo, Oloyede & Adefioye, 2019). Over the years, there have been various reviews and reforms to educational curriculum across various levels of education in the country. This has been due to criticism as well as various concerns and issues raised in the curriculum content and implementation. Notable criticisms in this curriculum include irrelevant curricula, outdated methods of teaching, high drop-out rates to mention a few (Imam, 2012; Ikudaisi, 2020). Again, curricular differences were noted across ethnic groups. This culminated into the 1969 attempt at changing the colonial influence on the Nigerian educational system with a view to promoting national consciousness and self-reliance. This significant effort resulted in the first National Curriculum Conference held in Lagos. Participants of the conference were not limited to educationists only as Fafunwa (1974), wrote that it comprised religious organizations, teachers' association, professionals in other fields, University administrators, ministry officials, youth club organizations, business men and government representatives. This remarkable conference gave rise to the use of the National Policy on Education (NPE) in 1973. The NPE presented the 6-3-3-4 system of education which was adopted to be practiced in Nigeria with the objectives of each level of education (from primary to tertiary) clearly stated in the NPE document.

Recently, the Federal Government of Nigeria introduced a 9-year Basic Education Curriculum in schools through the Nigerian Educational Research and Development Council (NERDC) by restructuring existing Primary and Secondary School curricula in line with the UBE programme (Etuk, Ering & Ajake, 2012; Igbokwe, 2015). The reform was aimed at improving not only teaching in class but also learning of various concepts both within and outside. This plan had slight effect on the secondary school education in the society. As it is known that education is a revolving wheel, corresponding changes and adjustments in tertiary education will be expected from the National body. The implication is that, there will be inconsistencies or trial and error in the reform without achieving the main goal of curriculum if the adequate finance is not available for effective school management.

Governments have a strong incentive to use education resources effectively, which is not so in private sector. Many education systems seek to raise the quality of education in addition to increasing access, even as many government budgets around the world particularly Nigeria are shrinking due to the current depressed economy. At the same time, the use of public funds is under increased scrutiny due to growing interest in public financial accountability, of which the private sectors are ordered to also pay tax regularly. The sources of private schools' finance are uncertain because there are no standardized means of getting fund to run schools, whereas government is demanding from them and the schools are to be maintained. This could be one of the reasons why many private schools' teachers are underpaid, and some engage in examination malpractices for their students so as to get additional fund to keep the school running.

Schools need to meet up with the minimum quality standards which include essential teaching inputs, instructional conditions, and basic resources to attract students and teachers, and also provide an adequate learning environment. There is a need for schools to get adequate finance in order to meet up with the minimum standard. Studies have been carried out on school finance management technique in public/government schools but there is a dearth in such literature as regard the private school finance. It is therefore necessary to research into the school finance management in private sectors in a depressed economy society, hence the study.

Purpose of the Study

The purpose of the study is to investigate the school finance management in private schools, with the aim of recommending the best way of getting fund so that administrators will not keep on running schools on loan. The specific objectives of the study are to:

- ♦ investigate the means of generating revenue in private schools and the payment method;
- ♦ determine the school attendance achievement and attitudes of Students; and
- ♦ examine the ease of paying School fees by Parents

Research Questions

The following research questions were raised to guide the study.

- ❖ What are the means of generating revenue by Schools?
- ❖ What are the schools' attendance achievement?
- ❖ What are the students' attitudes toward Schools' attendance?

- ❖ What are the ease ways of paying School fees by Parents?

Methodology

The study adopted descriptive survey research design. The population of this study comprised all private schools in Ile-Ife, Osun State. The sample for this study consisted of ten (10) private schools' administrators (proprietors/proprietress, or principal), fifty (50) parents, and one hundred (100) students in Ile-Ife. From the four local government areas in Ile-Ife, one local government was selected using simple random sampling technique. Ten schools were then sampled from the selected local government areas using simple random sampling technique. Furthermore, one private schools' administrator (proprietor/proprietress, or principal), five (5) parents, and ten (10) Students were selected in each school using simple random sampling technique from the selected Local Government Area. Three research instruments namely; Questionnaire on School Finance Management (QSFM), Parents' Methods of School Fees Payment Questionnaire (PMSFPQ), and Questionnaire on school attendance achievement and students' attitudes (SAASA). QSFM was used to examine the means of generating revenue by schools and schools' attendance achievement in a depressed economic society. PMSFPQ was used to gather data on parents' methods of school fees payment, SAASA was used to gather information on students' attitudes toward schools' attendance and school fees.

Copies of the instruments were administered in some schools in Atakumosa, Osu which were not part of the study, to validate the research instruments. Responses from the administered QSFM, PMSFPQ, and SAASA were subjected to factorial analysis for the construct validity of the instrument to be verified before reliability test was carried out for each of the sections of the instruments. The results for each of the section were presented as follows:

The researcher subjected QSFM on the process of validation. The section contained 20 items on means by which private schools generates revenue in a depressed economic society schools' attendance achievement. The responses were scored Strongly Agree, Agree, Disagree and Strongly Disagree. The KMO value for QSFM revealed a value of 0.560 which was closer to 1 with $p = 0.000$ which is appropriate according to Kaiser (1974) and this shows the questions in the listed sections were adequate. This agrees with the minimum standard which should be passed. According to Kaiser (1974) values within 0.6 to 0.8 are adequate enough and

could be used to measure was it was purported to measure. Also revealing a four-component rotated matrix, the items could be judged adequate. Six (6) poorly performing items (Items SF3, SF5, SF7, SF13, SF14, and SF19) were deleted from the original scale, resulting in the proposed 14 items measure. To ascertain there liability of the instrument, Cronbach Alpha Reliability was carried out on the remaining 14 items. The reliability of QSFM using Cronbach alpha coefficient revealed a factor of 0.857 which is very acceptable. From the result, it was concluded that the remaining 14 items in the section were judged acceptable for information the researcher seeks to elicit.

PMSFPQ was also subjected to Validation processes. PMSFPQ contained 20 items on the ease way of paying school fees by parents. The KMO value for PMSFPQ showed a value of 0.594 which was closer to 1 with $p = 0.000$ which is appropriate according to Kaiser (1974) and this shows the questions in the listed sections were adequate. This agrees with the minimum standard which should be passed. Only one poorly performing item (Item PM 8) was deleted from the original scale, resulting in the proposed 19 items measure. To ascertain there liability of the instrument, Cronbach Alpha Reliability was carried out on the remaining 19 items. The reliability of PMSFPQ using Cronbach alpha coefficient revealed a factor of 0.726 which is very acceptable. From the result, it was concluded that the remaining 19 items in the section were judged acceptable for information the researcher seeks to elicit.

Also, SAASA was as well validated, it contained 40 items on students' attitudes toward schools' attendance and school fees. The KMO value for SAASA revealed a value of 0.601 which is appropriate according to Kaiser (1974) and this shows the questions in the listed sections were adequate. Twelve (12) poorly performing items (Items SA 1, 5, 10, 14, 17, 18, 22, 26, 28, 29, 35, and 40) were deleted from the original scale, resulting in the proposed 28 items measure. To ascertain there liability of the instrument, Cronbach Alpha Reliability was carried out on the remaining 28 items. The reliability of SAASA using Cronbach alpha coefficient revealed a factor of 0.844 which is very acceptable. From the result, it was concluded that the remaining 28 items in the section were judged acceptable for information the researcher seeks to elicit. The completed copies of the questionnaire were collected, coded and analysed using frequency count and percentage.

Results

The result was analysed through Statistical Products and Service Solutions (SPSS), data relating to research questions were analysed using frequency count and percentage in the tables and figures below. The research questions for the study were answered appropriately. The analyses of the result were presented in the tables below.

Research Question 1: What are the means of generating revenue by schools?

The answer to research question one on the means of generating revenue by schools was given in Table 1.

Table 1: Means of Generating Revenue by Schools

Item	Criteria	Frequency	Percentage
Are you majorly based on school business?	Yes	4	40.0
	No	6	60.0
Total		10	100.0
If No, then Employment Status?	Daily Wages	1	10.0
	Retiree	4	40.0
	Salaried	3	30.0
	Business	2	20.0
	Others	0	0.0
Total		10	100.0
How many way(s) is/are revenue generated in your school?	1	3	30.0
	2	1	10.0
	3	1	10.0
	4	5	50.0
Total		10	100.0

Item	Criteria	Frequency	Percentage
Means of generating funding to run the school	Loan	3	30.0
	Salary	2	20.0
	gratuity/pension	1	10.0
	business	1	10.0
	Scholarship/grant	1	10.0
Total	School fees	2	20.0
	Others	0	0.0
		10	100.0
Can school fees only fund a school successfully?	Yes	6	60.0
	No	4	40.0
	Not sure	0	0.0
Total		10	100.0
Is your school Government approved	Yes	8	80.0
	No	2	20.0
Total		10	100.0
Do you have centre for SSCE (WAEC, NECO) in your school?	Yes	7	70.0
	No	3	30.0
Total		10	100.0

Source: field Survey, 2020

Table 1 showed the means by which revenue are generated by schools. It was revealed from the table that majority of the school administrators (60%) are not relying only on school business for the revenue to be generated even to fund their schools. However, the table showed 40% administrators to be based on school business only as a means of generating revenue. The table also showed the employment status of the school administrators as only few are majoring on school business only. Consequently, greater number (40%) of the school administrators are retiree, next to that are salary earners (30%), followed by others who are into one business or the other. Table 1 as well revealed the ways in which revenue are generated in the study area. Majority of the school owners (50%) generate revenue in five ways (which include school fees, school uniform, lesson fees, food items/water and books), some get their income only through school fees (30%), and very few get theirs in two ways (10%), others in three ways (10%).

However, the table showed the means of school

Table 2: Schools' Attendance Achievement

Item	Criteria	Frequency	Percentage
Attendance of School Student	1-30	1	10.0
	31-60	4	40.0
	61-90	1	10.0
	91-120	1	10.0
	120 and above	3	30.0
Total		10	100.0

generating funding to run the school, whereas highest numbers of school owner (30%) fund their schools through loan, the next are those who runs their school through their salary (20%), though some are still financing their schools only on school fees (20%). Also, it was revealed from the table that school fees (60%) only can finance a school successful, while others (40%) said without searching for things to do outside their normal school business. Table 1 showed that most of the schools (80%) are government approved, and most (70%) have SSCE (WAEC / NECO) centre.

From table 1, it could be deduced that the means of generating revenue by schools in the study area include: school fees, school uniform, lesson fees, food items/water and books.

Research Question Two: What are the schools' attendance achievement?

Answer to the question on the schools' attendance achievement is revealed in table 2.

Item	Criteria	Frequency	Percentage
Number of workers on salary	1-5	0	0.0
	6-10	0	0.0
	11-15	5	50.0
	16-20	2	20.0
	20 and above	3	30.0
Total		10	100.0
School Fees' variation	1000-10,000	0	0.0
	11,000-20,000	3	30.0
	21,000-30,000	2	20.0
	30,000-40,000	1	10.0
	41,000-50,000	1	10.0
	51,000-60,000	1	10.0
Total	61,000 and above	2	20.0
		10	100.0
School ownership status	Own	5	50.0
	Rented	3	30.0
	On lease	2	20.0
	Others	0	0.0
Total		10	100.0
My school is affected by the depression in the country (School administration)	Strongly Agree	4	40.0
	Agree	3	30.0
	Disagree	3	30.0
	Strongly disagree	0	0.0
Total		10	100.0
Most parent accumulate debt of school fees and take their children away without paying	Strongly Agree	5	50.0
	Agree	3	30.0
	Disagree	2	20.0
	Strongly disagree	0	0.0
Total		10	100.0
My school is affected by the depression in the country (Parents)	Strongly Agree	16	32.0
	Agree	14	28.0
	Disagree	17	34.0
	Strongly disagree	2	4.0
Total		50	100.0

Source: field Survey, 2020

Table 2 showed the schools attendance achievement in the study area. It was revealed from the table that 10% has attendance between 1 to 30, 40% have 31 to 60 attendance in population, 10% have 61 to 120 attendance, and 30% have above 120 population in school attendance. It was revealed from the table that 50% have workers between 11 to 15 in number, whereas 20% have 16 to 20 number of workers, and 30% are managing workers of more than 20. Also, the table showed the school fees variation in the study area with 30% having school fees variation between ₦11,000 to ₦20,000, 20% have school fees variation of ₦21,000 to ₦30,000, whereas 10% have school fees variation of ₦31,000 to ₦60,000, and 20% have school fees variation from ₦60,000 and above.

More also, the ownership status of schools in the study area is revealed in table 2 which showed that 50% respondents are the owner of their schools, 30% rented the buildings they are using, and 20% are making use of a leased place for their schools. From the table, 70% school administrators assented that their schools are affected by the depression in the country, while 80% & agreed that most parents accumulate debt of school fees and take their children away without paying. Meanwhile 60% parents agreed that schools are affected by the depression in the country.

From table 2, it could be deduced that the school attendance achievement in terms of population in the study area ranges between 31 to 60. While the school

attendance achievement in terms of workers range between 11 to 15.

Research Question three: What are the Students' attitudes toward Schools' attendance and school fees?

The attitudes of students toward Schools' attendance and school fees were summarized in figure

Summary of students' attitudes toward schools' attendance



Source: Field Survey, 2020

Figure1: Summary of Students' Attitudes Toward Schools' Attendance

Figure 1 showed the summary of students' attitudes toward schools' attendance in the study area. The items of the students' attitude were counted and the mean value was determined. Therefore, items below the mean value were tagged negative and those above the mean value were tagged positive. From figure 1,

31.0% has a positive attitude, and 69.0% have negative attitude. It could be deduced from result of the analysis that students have negative attitudes toward schools' attendance in the study area.

Research Question Four: What is the ease way of paying School fees by Parents?

Table 4: The Ease of Paying School Fees by Parents

Item	Criteria	Frequency	Percentage
No of children	1	0	0.0
	2	15	30.0
	3	19	38.0
	4	13	26.0
	5 and above	3	6.0
Total		50	100.0
School Fees' variation of your children	1000-10,000	13	26.0
	11,000-20,000	15	30.0
	21,000-30,000	5	10.0
	30,000-40,000	8	16.0
	41,000-50,000	3	6.0
Total	51,000-60,000	2	4.0
	61,000 and above	4	8.0
		50	100.0
Ownership status of your house	Own	24	48.0
	Rented	21	42.0
	On lease	5	10.0
	Others	0	0.0
Total		50	100.0
How many way(s) is/are revenue generated in your family	1	9	18.0
	2	23	46.0
	3	11	22.0
	4	3	6.0
	5	4	8.0
Total		50	100.0

Item	Criteria	Frequency	Percentage
Means of generating funding to pay children's school fees	Loan	10	20.0
	Salary	20	40.0
	farming	2	4.0
	system gratuity/pension	1	2.0
	business	0	0.0
	scholarship/grant	13	26.0
	others	4	8.0
Total		50	100.0
I see school fees payment as a priority	Yes	35	70.0
	No	15	30.0
Total		50	100.0
Payment of school fees is a secondary matter	Yes	25	50.0
	No	25	50.0
Total		50	100.0
The depressed economy in the country is really reflecting on school fees payment	Strongly Agree	11	22.0
	Agree	30	60.9
	Disagree	6	12.0
	Strongly Disagree	3	6.0
Total		50	100.0
Economy situation is not a determinant factor of school fees payment by the parents	Strongly Agree	8	16.0
	Agree	14	28.0
	Disagree	23	46.0
	Strongly Disagree	5	10.0
Total		50	100.0
Students attitude determine the school fees payment habit of parents	Strongly Agree	10	20.0
	Agree	14	28.0
	Disagree	14	28.0
	Strongly Disagree	12	24.0
Total		50	100.0
Most parents are passionate about school fees payment	Strongly Agree	14	28.0
	Agree	20	40.0
	Disagree	13	26.0
	Strongly Disagree	3	6.0
Total		50	100.0
Parents of outstanding Children pay their fees regularly	Strongly Agree	15	30.0
	Agree	13	26.0
	Disagree	13	26.0
	Strongly Disagree	9	18.0
Total		50	100.0
Most parents pay the school fees at once	Strongly Agree	14	28.0
	Agree	9	18.0
	Disagree	23	46.0
	Strongly Disagree	4	8.0
Total		50	100.0
The ease way I pay school fees is by installment (gradual deposit)	Strongly Agree	5	10.0
	Agree	21	42.0
	Disagree	11	22.0
	Strongly Disagree	13	26.0
Total		50	100.0

Item	Criteria	Frequency	Percentage
Payment of school fees at once are difficult for parents	Strongly Agree	7	14.0
	Agree	14	28.0
	Disagree	22	44.0
	Strongly Disagree	7	14.0
Total		50	100.0
Business men/women pay school fees better than salary earner	Strongly Agree	2	4.0
	Agree	20	40.0
	Disagree	13	26.0
	Strongly Disagree	15	30.0
Total		50	100.0
Most parent accumulate debt if school fees and take their children away without paying	Strongly Agree	5	10.0
	Agree	27	54.0
	Disagree	11	22.0
	Strongly Disagree	7	14.0
Total		50	100.0
Fathers pay school fees than Mothers	Strongly Agree	14	27.0
	Agree	8	16.0
	Disagree	17	34.0
	Strongly Disagree	11	22.0
Total		50	100.0

Source: field Survey, 2020

Table 4 revealed the ease way of paying school fees. From the table, it was observed that parents in the study area have more than one child which they are responsible for their school fees payment. It was observed that parents with three Children are more in the study area than the parents with one, two, four and five children. Table 4 showed the school fees' variation of the children in the study area based on parents' response, whereas most parents send their children to schools whose school fees varies from ₦11,000 to ₦20,000. The reason could be because of affordability of such school fees, and most of the schools with lesser prices (₦1,000-₦10,000) are too substandard whereby many of such lack teachers. From table 4, 26% parents are sending their children to schools whose tuition fees varies from ₦1,000 to ₦10,000, 30% sends their children to schools of ₦10,000 to ₦20,000 fees, 10% are as well sending their children to schools whose tuitions vary from ₦21,000 to ₦30,000, but 16% are sending theirs to the school fees' variation of ₦31,000 to ₦40,000, whereas very few (6%) are buoyant enough to send their children to where the tuition fees varies from ₦41,000 to ₦50,000, and very little (4%) could afford the tuition between ₦51,000 to ₦60,000, however, few (8%) are still managing to send their children to where they pay above ₦61,000 even as high as ₦200,000 in the study area.

Table 4 also showed the ownership status of parents' house, 48% have their own house, whereas 21% are

still living in a rented apartment, and only 5% leased the place they are living. The means of generating funding to pay children's school fees are shown in the table, 40% parents are getting the school fees from their salaries, 26% got scholarship/grant to be able to pay their children' school fees, whereas 20% takes loan before their children school fees could be paid. From table 4, it could be noted that some parents (4%) get their children school fees through farming activities, but very few (2%) are paying theirs through gratuity/pension, but some (8%) get the school fees of their children through other means. From the table, it could be deduced that most parents (70%) see school fees payment as a priority, but 50% of the parents in the study area still consider payment of school fees as a secondary matter.

Also from table 4, most parents (82%) in the study area assents that the depressed economy in the country is really reflecting on school fees payment. Also, 56% parents dissented that economy situation is not a determinant factor of school fees payment by the parents. It could be noted from the table as 52% parents disagreed that students' attitude determine the school fees payment habit of parents. Majority of Parents (58%) assented that most parents take loans for paying school fees, and 68% agreed that most parents are passionate about school fees payment. From the table, 56% agreed that parents of outstanding children pay their fees regularly, and 54% parents disagreed that most parents pay the school fees at

once. In addition, 52% parents assented that the ease way to pay school fees is by instalment (gradual deposit), whereas, 58% dissented that payment of school fees at once are difficult for parents, and 56% also disagreed that business men/women pay school fees better than salary earners. Also, from table 4, 64% agreed that most parent accumulate debt of school fees and take their children away without paying. However, 56% dissented that fathers pay school fees than mothers.

It could be concluded from table 4 that the ease way of paying school fees is by instalment (gradual deposit). Also, the most effective way of getting school fees to pay by parents in the study area is through salary.

Discussion of Findings

The finding of the research question one identified the means of generating revenue by schools in the study area. It was observed that the means of generating revenue by Schools in the study area include: school fees, school uniform, lesson fees, food items/water and books in all the private schools, Ile-Ife, Nigeria. This imply that no financial support for the school owners from either government or parents whereas government has made the payment of tax a compulsory thing for the school owners. The result also proved that due to the limited ways by which revenue are generated by schools, many of them are still struggling in terms of development. The study was in line with Nwafor, Uchendu and Akani (2015), who found that the level of funds available to a large extent determines the quantity and quality of school objectives that will be achieved. This is because funding is important in the acquisition of basic human, financial and material resources needed to transform the objectives of the school into reality. The findings corroborate not with Mpolokeng (2011) who found out that principals and school owners wish to play an important role in financial management in schools, but lack financial management skills to do so. The lack of financial management skills was more evident on the side of the school owners. The result of this lack of financial management skills has the effect that other types of financial problems arise at schools. It was evident that if revenues are generated in a high platform, the management skills will surely improve. Also, Bua and Adzongo (2014) found that prompt payment of staff salaries and allowances significantly impact on the management of secondary schools and that school fees and other revenue generated significantly impact on the provision of instructional materials in the management of schools in Benue state. Amaechina, Obioha, and Obioha (2020) found that, the

development of education in any environment is either hampered or boosted by a various factor which include factors responsible for the retarded pace of educational growth in Nigeria such as, poor funding, brain drain among teachers, poor infrastructures, unstable subject and curriculum, politicization of education, and unstable staff. However, for any organization to function effectively, they must be well financed to ensure efficiency in the achievement of objectives.

The findings of the study also determined the school attendance achievement and attitudes of students in the study area. The result of the study revealed that school attendance achievement in terms of population in the study area ranges between 31 to 60. While the school attendance achievement in terms of workers ranges between 11 to 15. This imply that private schools in Ile-Ife, Nigeria are still struggling to have a standard population. This could be due to some parents who always owing school fees and ending up taking their children away from such places in order to enrol them somewhere else. Also, it could be due to the inability of private schools in the study area to sustain quality teachers because of good salary they will take. Most private schools in the study area likes managing teachers who can comply with the little among they pay as salary whereas professional teachers will not take so. Consequently, parents who are well to do such as lecturers, Doctors, Barristers, and so on, prefer taking their children to some specific schools rather than sending them to most private schools who are not capable to render quality education to the children. On a contrary manner, school attendance in the study area is limited in some schools whose school fees are very high (up to ₦200,000 and above), as a result only parents with regular income who are well to do are capable of sending their children to such schools. The investigation likewise uncovered the attitude of students toward schools' attendance in the study area. The result of the findings revealed that Students have negative attitudes toward schools' attendance in the study area. One of the reasons could be due to depression in the country' economy, which as a result make some parents too weak in their capacity to provide for basic needs of their children. For instance, some students complained they have no food at home and some said they only eat one square meal per day. Also, some students pushed forward as they made their opinion known that teachers taking them are not encouraging them to learn as many of them have no good mastery of the subject matter and some are not calm enough to explain the concept (i.e. no good methodology though they have good knowledge). The

result was in support of Odey, Okute, and Adams (2020), found that industrial conflict such as economy crisis negatively affects students' attitude towards academic activities. Also, Samuel, Ernest, and Gyamfi (2012), who discovered that students' knowledge and attitude on tuition fees and other fees are very low. The findings is as well in line with the work of Elzein (2009) who showed that teachers have to be flexible and provide educational experiences in a variety of ways for a diverse student. A teacher working alone with traditional teaching methods is not accepted as students requires different strategies which must come from the right attitude.

The study also examined the ease of paying School fees by Parents in the study area. The result of the analysed data revealed that the ease way of paying school fees is by instalment (gradual deposit). Also, the most effective way of getting school fees to pay by parents in the study area is through salary in the study area. Letting (2016) who studied to establish how parents' contributions in fee payment influence student academic performance. The study concluded that, parents were occasionally unable to pay their school fees in time, some could pay at all and students whose parents paid fees occasionally seems to perform better than those whose parents rarely paid fees. Milcah, Kiprop, and Too (2018), found that schools are also unable to employ teachers for various subjects because of non-payment of school levies by parents. Further, non-payment of school fees affects school administrators for various programmes from attending seminars, invitation of external speakers for various programmes is hampered by non-payment of fees by parents. Meanwhile, non-payment of fees by parents affect maintenance in various classes. Moreover, planning of infrastructure depends on school fees paid by parents and successful completion of initiated projects is inhibited by non-payment of school fees. Again, insufficient finance affect quality of school projects thus affecting services rendered in most schools.

Conclusion

Based on the outcomes of this study, it was concluded that school finance management in a depressed economy is very stressful, and the means of generating fund to run schools are too narrow and unreliable (school fees, school uniform, lesson fees, food items/water and books). This is because, the more parents and students are affected with the economic situation, and the more schools will be affected. Consequently, the basic education curriculum implementation will be grossly affected, since private

school teachers would like to work based on how they are paid. It therefore means that the unavailability or low availability of funds can negatively affect if not totally jeopardize the goals of education from being achieved. Also, the students have negative attitudes toward schools' attendance and school fees in the study area. In addition, the study concluded that the ease way of paying school fees is by instalment (gradual deposit), and this method has led many parents to inability to complete the payment. Concomitantly, the study concluded that Private school owners sourced for money on their own through loan, personal savings from previous Jobs and gratuity to develop private schools. However, the means of payment of teachers' salary is school fees. The study attributed government lack of support, excessive tax payment and parents' inconsistencies in the payment of school fees to the reason why private schools could not pay their workers better.

Recommendations

The following recommendations were made:

- ♦ Governments should see to the needs of private schools in terms of finance since private schools pay tax to the government and as well reduces the burden of the nation's education by certain percent.
- ♦ Public orientation are to be organized for parents so as to reduce the rate at which parents are sending their children from one school to another without paying. Private school students from all communities especially rural communities in the country should always be permitted to participate actively and freely in the society and with other children (both locally, nationally and internationally) as this will improve their self-esteem and improve their attitude towards school attendance.
- ♦ Seminars and workshops should be organized for the school administrators and parents on procedure and the use of positive attitude toward teachers and the need to employ qualified and professional teachers even in private schools so as to give them the hope of fulfilling their full potentials.
- ♦ Also, the use of positive and right burden/approaches to school fees payment should be incorporated in the parent forum. It is as well recommended that affordable loans should be provided by the government to the private schools' administrators for effective administration of schools so as to grease the process of curriculum implementation.

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